

**Exhibit C**

Fees Billed By Subject Matter Category

**Summary of Hours Billed, Rates and Related information**

<b>Task</b>	<b>Task Description</b>	<b>Sum of Billed Amount</b>
<b>B110</b>	Admin-Case Administration	10,791.60
<b>B120</b>	Admin-Asset Analysis & Recovery	1,339.20
<b>B160</b>	Admin-Fee/Employment Applications	70,877.18
<b>B190</b>	Admin-Other Contested Matters	11,796.46
<b>B310</b>	Claims & Plan-Claims Administration & Objections	96,090.80
<b>B320</b>	Claims & Plan-Plan & Disclosure Statement	47,478.00
<b>B410</b>	Bankruptcy Related Advice-Gen. Bankruptcy Advice/Opinions	340.60
<b>L110</b>	Case Assess, Dev & Admin-Fact Investigation/Development	2,679.23
<b>L120</b>	Case Assess, Dev & Admin-Analysis/Strategy	440,794.63
<b>L140</b>	Case Assess, Dev & Admin-Document/File Management	5,747.60
<b>L160</b>	Case Assess, Dev & Admin-Settlement/Non-Binding ADR	2,043.62
<b>L190</b>	Case Assess, Dev & Admin-Other	845.93
<b>L210</b>	Pre-Trial Plead & Motion-Pleadings	1,796.00
<b>L230</b>	Pre-Trial Plead & Motion-Court Mandated Conferences	11,348.00
<b>L240</b>	Pre-Trial Plead & Motion-Dispositive Motions	135,368.94
<b>L250</b>	Pre-Trial Plead & Motion-Other Written Motions/Submissions	4,475.10
<b>L310</b>	Discovery-Written Discovery	85,174.74
<b>L320</b>	Discovery-Document Production	189,969.84
<b>L390</b>	Discovery-Other Discovery	92,411.39
<b>L430</b>	Trial Preparation & Trial-Written Motions/Submissions	169.60
<b>L510</b>	Appeal-Appellate Motions & Submission	1,689.60
<b>Grand Total</b>		<b>\$1,213,228.07</b>